

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Aatif Rehman (10021325)

Misconduct

Aatif Rehman's professional or personal conduct, was found to be in breach of the *Code of Professional Ethics* and to have posed a risk to the public or was likely to undermine public confidence in the Association or its members; namely:

1. On or around 01 April 2016, he claimed bad debt relief on VAT output tax amounting to £160,000.00 for his company Sterling Accounts Ltd, knowing he had never declared output tax when the sales invoices were raised.

Finding

Grounds for disciplinary action existed and the matter was suitable for exercise of the Investigations Team's powers under the *Disciplinary Regulations*.

Order

Aatif Rehman is hereby:

- i. Reprimanded. The reprimand will remain live on his record for a period of three years/36 months.
- ii. Removed from fellow membership of AAT for a period of three years/36 months.

Consent

Aatif Rehman is deemed to have agreed to submit to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

30 October 2020